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October 1, 2013

**VIA ELECTRONIC FILING**

Honorable Jesse M. Furman  
United States District Judge  
United States District Court  
Southern District of New York  
40 Foley Square  
New York, New York 10007

Re: *BPP Illinois, LLC et al. v. The Royal Bank of Scotland Group, Plc. et al.*, Case  
No. 1:13-638

Dear Judge Furman:

Plaintiffs respectfully submit this letter in brief response to Defendants' unauthorized sur-reply "Response To Plaintiffs' Supplemental Brief" submitted on September 27 without leave of the Court or notice to Plaintiffs. In response to the Court's clear directive at oral argument, the parties submitted supplemental briefing on "the narrow question" of "who has the burden with respect to the question of what statute of limitations applies." Oral Argument Tr. at 55. Both parties' briefs were filed on September 20, 2013 and were coordinated as to timing, so as not to give one party an unfair advantage over the other. Defendants' subsequent submission ought to be disregarded.

Should the Court nonetheless consider Defendants' sur-reply, it adds nothing on the pending motion and reaffirms that Defendants have failed to meet their burden of proving their statute of limitations affirmative defense. Not one of the cases which Defendants cite involved the residence of a limited liability company in the context of the borrowing statute. Two of the cases dealt with the residence of limited partnerships and the third held that the LLC plaintiffs' claim accrued in the state where both "their residences and principal place of business were located." *Kat House Prods., LLC v. Paul, Hastings, Janofsky & Walker, LLP*, 71 A.D.3d 580, 580-81 (1st Dep't 2010); see also *McMahan & Co. v. Donaldson, Lufkin & Jenrette Sec. Corp.*, No. 89 Civ. 0782, 1989 WL 131648, at \*1-3 (S.D.N.Y. Nov. 1, 1989); *Proforma Partners, LP v. Skadden Arps Slate Meagher & Flom, LLP*, 280 A.D.2d 303, 303-04 (1st Dep't 2001). Thus, even at the end of this additional unauthorized briefing, Defendants have still failed to

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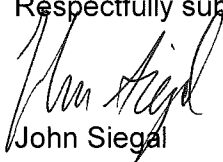
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present this court with any authority holding that the Plaintiff LLC entities are residents of Pennsylvania.

For these reasons, Defendants' latest submission should be disregarded and their motion to dismiss should be denied.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John Siegal", is written over the typed name. The signature is fluid and cursive.

John Siegal

cc: David S. Lesser, Esq.